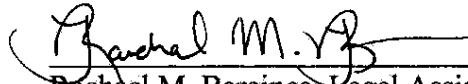


CERTIFICATE OF SERVICE

I, RACHAEL M. BARAINCA, do hereby certify that I am over the age of 18 and on February 21, 2007, I caused a copy of the *Notice, Cover Sheet, Fourth Quarterly Fee Application of Piper Jaffray & Co. for Compensation and Reimbursement of Expenses Incurred for the Period October 1, 2006 through December 31, 2006, Exhibits A-C, Verification and proposed Order* to be served upon those persons listed in the attached Service List in the manner so indicated and copies of the *Notice and Cover Sheet* were served on the attached 2002 Service List by first-class mail, postage prepaid.

A handwritten signature in black ink, appearing to read "Rachael M. Barainca", is written over a horizontal line.

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